



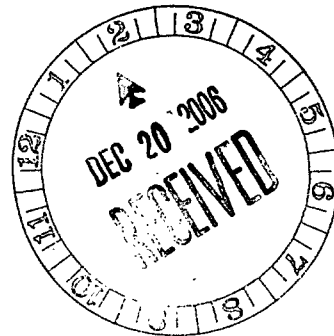
CORPORATION SERVICE COMPANY

RECORDATION NO. 26718 FILED

DEC 21 '06

10-47 AM

SURFACE TRANSPORTATION BOARD



CSC - SPRINGFIELD
801 Adlai Stevenson Drive
Springfield IL 62703

800-927-9801 Ext 3813
217-492-2727

To: SURFACE TRANSPORTATION BOARD - ATTN BARB SADDLER

From: April Oshea

Date: December 19, 2006

Order#: 672900/005

Re: DBUX230025-NATX76331 FLINT HILLS RESOURCES LP

Please process the enclosed documents for the service indicated below.

XX Primary STB Filing

RECEIPT SHOULD BE IN OUR OFFICE: 12/29/2006
PLEASE NOTIFY OUR OFFICE IF COMMIT DATE CANNOT BE MET.

XX Check is enclosed in the amount of \$34.00. DO NOT WRITE CHECK FOR MORE THAN THIS AMOUNT. IF ADDITIONAL MONEY IS NEEDED, PLEASE CONTACT US IMMEDIATELY.

Payable to: Surface Transportation Board

Mailing Instructions:

XX Return the filing acknowledgement to our office.
Appropriate FedEx envelopes have been provided for your convenience. Please DO NOT use first class mail.

Special Instructions:

Lessor:
CIT Leasing Corporation
1211 Avenue of the Americas
New York, NY 10036

Lessee:



CORPORATION SERVICE COMPANY'

Flint Hills Resources, LP
4111 East 37th Street North
Wichita, KS 67220

Please call immediately if there are any problems or questions with this paperwork. Thank you for your assistance in this matter.

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 20th day of October, 2006 is made by C.I.T. LEASING CORPORATION, a Delaware corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor"), and FLINT HILLS RESOURCES, LP, a Delaware Limited Partnership with an address at 4111 East 37th Street North, Wichita, KS 67220 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of July 20, 2006 covering the equipment listed on Schedule A hereto (the "Equipment");

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

C.I.T. LEASING CORPORATION

By: Catherine Sigurd
Name: Catherine Sigurd
Title: Vice President

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I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of Flint Hills Resources, L.P. and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

FLINT HILLS RESOURCES, LP

Signature: Brian Ryzek
Name: Brian Ryzek
Title: PRESIDENT & CEO

Krus

Schedule A

Number of Cars		Equipment Description
48	22,000 through 24,000 gallon capacity tank cars, exterior coiled, insulated	
1	DBUX	230025
2	DBUX	230026
3	DBUX	230027
4	DBUX	230029
5	DBUX	230031
6	DBUX	230032
7	DBUX	230034
8	DBUX	230035
9	DBUX	230036
10	DBUX	230037
11	DBUX	230038
12	DBUX	230039
13	DBUX	230040
14	DBUX	230041
15	DBUX	230042
16	DBUX	230043
17	DBUX	230044
18	DBUX	230046
19	DBUX	230047
20	DBUX	230049
21	DBUX	230051
22	DBUX	230052
23	DBUX	230053
24	DBUX	230054
25	DBUX	230055
26	DBUX	230056
27	DBUX	230057
28	DBUX	230058
29	DBUX	230059
30	DBUX	230060
31	DBUX	230061
32	DBUX	230062
33	DBUX	230063
34	DBUX	230064
35	DBUX	230065
36	DBUX	230066
37	DBUX	230067
38	DBUX	230068
39	DBUX	230069
40	DBUX	230071
41	DBUX	230072
42	DBUX	230073
43	DBUX	230074
44	DBUX	230075
45	NATX	76036
46	NATX	76086
47	NATX	76283
48	NATX	76331